



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
NORTHEAST REGIONAL OFFICE
3 WORLD FINANCIAL CENTER
ROOM 4300
NEW YORK, NEW YORK 10281-1022

JACK KAUFMAN
WRITER'S DIRECT DIAL
TELEPHONE: (212) 336-0106
FACSIMILE: (212) 336-1319
KaufmanJa@sec.gov

December 10, 2008

BY HAND

J. Michael McMahon
Clerk of Court
Daniel Patrick Moynihan
U.S. Courthouse
500 Pearl Street
New York, New York 10007

RE: SEC v. Dreier, 08 Civ. 10617 (MGC) (S.D.N.Y.)

**Wachovia Bank, N. A. v. Dreier LLP, et al., 08 Civ. 10605
(KPC) (S.D.N.Y.)**

Dear Mr. McMahon:

I represent plaintiff Securities and Exchange Commission in SEC v. Dreier, 08 Civ. 10617 (MGC) (S.D.N.Y.), filed December 8, 2008. Pursuant to Local Rule 1.6, this is to advise the Court of certain facts that are relevant to a determination of whether the above-referenced cases should be heard by the same judge to avoid unnecessary duplication of judicial efforts.

The first case, Wachovia Bank, N.A. v. Dreier LLP, et al., was assigned to Judge P. Kevin Castel. Our case, filed later in the day on December 8, was assigned to Judge Miriam G. Cedarbaum. Marc Dreier is a named Defendant in both cases, and both involve determinations of the appropriate control and treatment of certain assets of Dreier LLP. Furthermore, on December 8, 2008, Judges Castel and Cedarbaum each temporarily restrained the transfer of certain assets, and Judge Cedarbaum appointed a receiver over certain such assets, at least

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a portion of which are also subject to Judge Castel's restraining Order.

Sincerely,

A handwritten signature in black ink, appearing to read "Jack Kaufman", written over the printed name.

Jack Kaufman
Senior Trial Counsel
Division of Enforcement

cc: Hon. Miriam G. Cedarbaum (by hand)
Hon. P. Kevin Castel (by hand)
Gerald Shargel, Esq. (by email)
Mark F. Pomerantz, Esq., Receiver (by email)
Joseph Lubertazzi, Jr., Esq. (by email)